

WHY HAVING AN ETHICS UNIT

- To implement and manage the Code of Ethics
- To update the Code of Ethics
- Specific organisational arrangement necessary to ensure focus on ethics, guaranteeing integrity, objectivity and impartiality of the audits

WHICH ROLE SHOULD THIS UNIT PLAY

- Pedagogical and consulting nature
- Raising awareness on ethical issues
- Providing (quick) answers to ethical dilemmas
- Promoting ethical behaviour (values and principles)
- Investigational function (complaints...)
- Ethical unit vs internal affairs unit

WHAT TO CONSIDER WHEN CHOOSING ITS MEMBERS

- Impeccable public conduct

MAIN POSSIBLE RESULTS

- Risks – thin line between individual rights and professional obligations
- Advantages – showing the importance of ethics for an institution

PERCEPTION ISSUES

- Welcome by the staff (norms, rules, but not intervening in their daily affairs)
- Units dealing with evolving issues, constant development

COULD ISSAI 30 BE MORE USEFUL? HOW?

- Limited amendments, but more examples and supporting material provided
- Comprehensive approach to ISSAI 30